



Illinois
Department of
Revenue

CIRCUIT BREAKER



Tax Rebates for Senior Citizens and Disabled Persons

TO QUALIFY, YOU MUST:

- Be age 65 or over **or** at least 16 years of age and totally disabled. (NOTE: Prorated grants are available for persons who turn 65 this year.)
- Have an annual household income less than \$14,000.
- Be an Illinois resident at the time the claim is filed.

THE BENEFITS ARE:

- Up to \$700 cash rebate for property taxes.
- \$80 additional grant (this is a rebate for various other taxes).
- Pharmaceutical Assistance Program. The \$80 additional grant can be used for a card entitling the claimant to free heart, blood pressure, diabetes, and arthritis medicines for one full year.

What is Circuit Breaker?

Circuit Breaker is a program that pays money back to qualified senior and disabled citizens for part of the property taxes and various other taxes they have paid. The law providing these rebates is the "Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act."

What is available under this program?

Two grants are provided under this program. One is a rebate for property taxes. The maximum grant you can receive for property taxes paid last year is \$700 minus 4.5 percent of your household income. (You may be eligible for this even if you rent or live in a nursing home.) The second grant, the "additional grant," is a flat \$80. You may qualify for one or both of these grants.



What are the qualifications for the Circuit Breaker program?

To qualify for a full-year grant, you must be 65 years of age or older or be totally disabled before January 1 of this year, be an Illinois resident when the claim is filed, and have an annual household income of less than \$14,000. (Persons who turn 65 during the year could be eligible for prorated grants.) If you have questions concerning your eligibility, contact the Circuit Breaker Section listed on the back of this pamphlet.

What do you mean by disabled?

A disabled person is someone who cannot work because of a physical or mental handicap which can be expected to cause death or which has lasted or is expected to last for at least 12 months. Proof of disability must be confirmed by either (1) a determination of total disability by the Social Security Administration or other pension system (railroad, veterans, civil service), or (2) a physician's statement confirming total disability, or (3) an Illinois Disabled Persons Identification Card with Class 2 or 2A code.

What do you mean by "household"?

Under the Circuit Breaker law, a "household" is defined as "a claimant or a claimant and spouse living together in

the same residence.” This means that a husband and wife are a “household” and should file together (unless they live apart). However, a brother and sister or other persons sharing a home would be considered two separate “households” and each should file separately. (For information on filing, check the instructions in the Circuit Breaker booklet.)

What is included in household income?

Household income is all income of the claimant or claimant and spouse living together in the same residence, including wages, Social Security benefits, pensions, interest and dividends, unemployment compensation, alimony, and net income from business ventures. Not included are gifts, inheritances, or lump sum insurance payments.

I’m over 65, but my husband is only 62. Can we qualify?

If either spouse is 65 or over, the household may qualify for a grant. But even if both are 65 or over, only one grant is allowed per household—and the income of both the claimant and the spouse must be included when determining whether the household income is less than \$14,000.

Do I have to own my home to qualify for a property tax rebate?

No. You can qualify if you rent a house or an apartment, live in a mobile home, or reside in a nursing home or shelter care home. Check the instructions in the application booklet. If you rent, 30 percent of your annual rent is considered property tax. If you live in a mobile home, the mobile home tax is considered property tax.

My age and income qualify me, but I live in housing which is exempt from property taxes. Can I get a grant?

You wouldn't qualify for a property tax grant, because no property taxes are paid on your residence. However, you may qualify for the \$80 additional grant or Pharmaceutical Assistance.

Can I obtain medicines under the Circuit Breaker Program?

Under the Pharmaceutical Assistance Program, Circuit Breaker claimants can pay \$80 (the amount of their additional grant) for a card which they can use to obtain free prescription medicines from their pharmacy for one full year. The Pharmaceutical Assistance Program pays for prescription medicine used for the treatment of heart and blood pressure problems, arthritis, and diabetes. Insulin

and insulin syringes and needles are also covered under this program. You can apply for the Pharmaceutical Assistance program at the same time you fill out your regular Circuit Breaker tax relief application.

The spouse of a Circuit Breaker recipient may also obtain a Pharmaceutical Assistance card as long as he or she became 65 before January 1 of this year or is totally disabled. The spouse must submit an additional \$80 fee in order to obtain a card.

How do I apply?

A single application form is used for both the Circuit Breaker grants and the Pharmaceutical Assistance program. You may obtain the form and any additional information you need by writing or phoning one of the agencies listed on the back of this brochure.

Is there a deadline for applying?

Yes. Applications for rebates of taxes paid last year must be postmarked on or before December 31 of this year.



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For additional information and forms:

Illinois Department of Revenue

Write: Circuit Breaker Section
P.O. Box 19003
Springfield, IL 62794-9003

Phone: (217) 782-6850
Toll-free: 1 800 732-8866

Illinois Department on Aging

Write: Aging
421 East Capitol
Springfield, IL 62701

Toll-free: 1 800 252-8966

Lieutenant Governor's
Senior Action Center

Phone toll-free:
1 800 252-6565

DIAL

(Disabled Individuals Assistance Line)

Phone toll-free:
1 800 233-3425